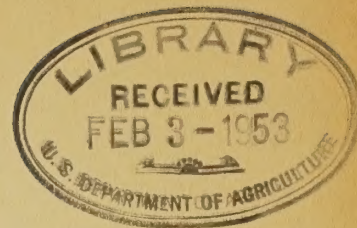


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UNITED STATES DEPARTMENT OF AGRICULTURE  
Agricultural Research Administration  
Bureau of Agricultural and Industrial Chemistry  
Washington 25, D. C.



January 5, 1953

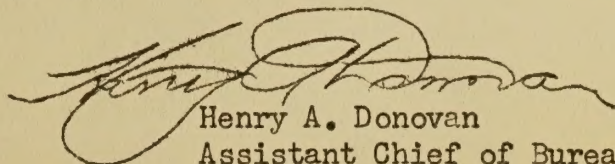
BUREAU MEMORANDUM NO. 428

Accountability for Non-expendable Property

TO DIRECTORS OF REGIONAL RESEARCH LABORATORIES

Pursuant to discussion at the Business Managers' Conference held in May of this year, the official accountability records for non-expendable property are hereby decentralized to the Regional Research Laboratories. Therefore, beginning with the inventory of non-expendable property for the calendar year 1952, official reconciliation of inventories will take place at the Regional Research Laboratories. Under this decentralized operation, the responsibilities at the Regional Research Laboratories will be as follows:

- (a) The Business Manager will arrange for the taking of an annual physical inventory of non-expendable property in his region as of December 31 of each calendar year. The taking of property inventory will commence as soon after December 31 as practicable and should be completed not later than March 31 of each year.
- (b) The Business Manager will arrange for the reconciliation of such physical inventory against the property records maintained in the region and any discrepancies as between physical inventory and property of record adjusted. The usual Form AD 112 "Report of Loss or Damage of Property" will be submitted to the Washington office for approval before such property is written off of the property and accounting records.
- (c) The Business Manager annually will reconcile the value of non-expendable property of record against the value shown on the General Ledger Property Account.
- (d) The Business Manager will make the following certificate to the Assistant Chief of Bureau for Administration: "I certify that a physical inventory of non-expendable property of the Bureau located in the \_\_\_\_\_ region has been taken and checked against the property record cards and, except as noted on Form AD 112 No. \_\_\_\_\_ approved by the Bureau, the inventory is in order. I further certify that the value of the physical inventory of non-expendable property has been reconciled with that recorded on the General Ledger Property Account".

  
Henry A. Donovan  
Assistant Chief of Bureau



